

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MISSOURI**

UNITED STATES OF AMERICA,

Plaintiff,

v.

**JOHN HUGO EICKHOFF, JR.,
RHONDA KAYE EICKHOFF,
HOFFMAN ASSOCIATES, LLC,
ARIC ELLIOT SCHREINER,
COLUMBIA CPA GROUP LLC,
JOHN WILLIAM GRAY II, and
DAMON THOMAS EISMA, individually
And d/b/a DAMON T. EISMA
ATTORNEY AT LAW**

Defendants.

2:22-CV-4027-MDH

**DEFENDANTS ARIC ELLIOT SCHREINER AND COLUMBIA CPA GROUP LLC'S
ANSWER AND AFFIRMATIVE DEFENSES**

Defendants Aric Elliot Schreiner (“Schreiner”) and Columbia CPA Group LLC (“Columbia”) (collectively “Defendants”), by and through counsel, respectfully files, pursuant to Federal Rules of Civil Procedure 7 and 8, this Answer to the Amended Complaint filed on March 9, 2022. (Doc. 4). Section headings are included for reference purposes only.

AMENDED COMPLAINT

1. Denied.
2. Denied.
3. Calls for a legal conclusion to which no response is required.
4. Calls for a legal conclusion to which no response is required.
5. Calls for a legal conclusion to which no response is required.

Authorization

6. Calls for a legal conclusion to which no response is required.

Jurisdiction and Venue

7. Calls for a legal conclusion to which no response is required.
8. Calls for a legal conclusion to which no response is required.

The Parties

9. Lack knowledge or information.
10. Lack knowledge or information.
11. Lack knowledge or information.
12. Admitted that Schreiner is a tax return preparer, a Missouri-licensed Certified Public Accountant, and whose title is Senior Tax Reduction Strategist. Admitted that Schreiner resides in Boone County, Missouri. Admitted that Schreiner prepares federal tax returns for customers utilizing CRATs. Remainder denied.
13. Admitted that Columbia is a limited liability company organized under the laws of Missouri, with its office in Boone County, Missouri, which provides a variety of services, including tax return preparation for customers utilizing CRATs. Remainder denied.
14. Lack knowledge or information.
15. Lack knowledge or information.

Background

16. Calls for a legal conclusion to which no response is required.
17. Calls for a legal conclusion to which no response is required.
18. Calls for a legal conclusion to which no response is required.
19. Calls for a legal conclusion to which no response is required.

- 20. Calls for a legal conclusion to which no response is required.
- 21. Calls for a legal conclusion to which no response is required.
- 22. Calls for a legal conclusion to which no response is required.
- 23. Calls for a legal conclusion to which no response is required.

Defendants' Abusive Tax Scheme

- 24. Denied
- 25. Denied
- 26. Lack knowledge or information.
- 27. Lack knowledge or information.
- 28. Lack knowledge or information.
- 29. Lack knowledge or information.
- 30. Lack knowledge or information. Otherwise denied.
- 31. Lack knowledge or information.
- 32. Lack knowledge or information.
- 33. Lack knowledge or information.
- 34. Lack knowledge or information. Otherwise denied.
- 35. Lack knowledge or information. Otherwise denied.
- 36. Calls for a legal conclusion to which no response is required. Otherwise denied.
- 37. Calls for a legal conclusion to which no response is required. Otherwise denied.
- 38. Calls for a legal conclusion to which no response is required. Otherwise denied.
- 39. Lack knowledge or information. Otherwise denied.

Defendants Improperly Overstate the Basis in CRAT Property

- 40. Calls for a legal conclusion to which no response is required.

41. Calls for a legal conclusion to which no response is required.
42. Lack knowledge or information. Otherwise denied.
43. Lack knowledge or information. Otherwise denied.
44. Lack knowledge or information. Otherwise denied.
45. Defendants admit preparing tax returns for customers utilizing CRATs. Remainder denied.
46. Lack knowledge or information. Otherwise denied.
47. Calls for a legal conclusion to which no response is required.
48. Calls for a legal conclusion to which no response is required.
49. Lack knowledge or information. Otherwise denied.

Defendants' False or Fraudulent Statements about the Hoffman CRAT Scheme

50. Lack knowledge or information. Otherwise denied.
51. Lack knowledge or information. Otherwise denied.

Defendant John Eickhoff's Participation in the Abusive Tax Scheme

52. Lack knowledge or information.
53. Lack knowledge or information.
54. Lack knowledge or information.
55. Lack knowledge or information.
56. Lack knowledge or information.
57. Lack knowledge or information.
58. Lack knowledge or information.
59. Lack knowledge or information.
60. Lack knowledge or information.
61. Lack knowledge or information.

Defendant Rhonda Eickhoff's Participation in the Abusive Tax Scheme

62. Lack knowledge or information.

63. Lack knowledge or information.

64. Lack knowledge or information.

65. Lack knowledge or information.

66. Lack knowledge or information.

67. Lack knowledge or information.

Defendants Aric Schreiner's and Columbia CPA Group's Participation in the Abusive Tax Scheme

68. Denied.

69. Admitted that Defendants prepare tax returns for customers utilizing CRATs. Remainder denied.

70. Admitted that Defendants prepare tax returns for customers utilizing CRATs. Remainder denied.

71. Admitted that Defendants prepare tax returns for customers utilizing CRATs. Remainder denied.

72. Admitted that Defendants prepare tax returns for customers utilizing CRATs. Remainder denied.

73. Admitted that Defendants prepare tax returns for customers utilizing CRATs. Remainder denied.

74. Admitted that Defendants prepare tax returns for customers utilizing CRATs. Remainder denied.

75. Denied.

76. Denied.

77. Denied.

78. Denied.

79. Denied.

80. Denied.

81. Denied.

82. Denied.

83. Denied.

84. Denied.

85. Denied.

86. Admitted that Schreiner has represented customers utilizing CRATs before the IRS.

Remainder denied.

87. Denied.

88. Denied.

89. Denied.

Defendant John William Gray's Participation in the Abusive Tax Scheme

90. Lack knowledge or information.

91. Lack knowledge or information.

92. Lack knowledge or information.

93. Lack knowledge or information.

94. Lack knowledge or information.

95. Lack knowledge or information.

96. Lack knowledge or information.

97. Lack knowledge or information.

98. Lack knowledge or information.

99. Lack knowledge or information.

Defendant Damon Eisma's Participation in the Abusive Tax Scheme

100. Lack knowledge or information.

101. Lack knowledge or information.

102. Lack knowledge or information.

103. Lack knowledge or information.

104. Lack knowledge or information.

105. Lack knowledge or information.

106. Lack knowledge or information.

107. Lack knowledge or information.

108. Lack knowledge or information.

109. Lack knowledge or information.

110. Lack knowledge or information.

111. Lack knowledge or information.

112. Lack knowledge or information.

113. Lack knowledge or information.

114. Lack knowledge or information.

115. Lack knowledge or information.

116. Lack knowledge or information.

117. Lack knowledge or information.

118. Lack knowledge or information.

119. Lack knowledge or information.

120. Lack knowledge or information.

Hoffman CRAT Scheme Customer Examples

121. Lack knowledge or information.

122. Lack knowledge or information.

123. Lack knowledge or information.

124. Lack knowledge or information.

125. Lack knowledge or information.

126. Lack knowledge or information.

127. Lack knowledge or information.

128. Lack knowledge or information. Otherwise denied.

129. Lack knowledge or information. Calls for a legal conclusion to which no response is required. Otherwise denied.

130. Lack knowledge or information. Calls for a legal conclusion to which no response is required. Otherwise denied.

131. Lack knowledge or information. Calls for a legal conclusion to which no response is required. Otherwise denied.

132. Lack knowledge or information. Calls for a legal conclusion to which no response is required. Otherwise denied.

Customer #2

133. Lack knowledge or information.

134. Lack knowledge or information.

135. Lack knowledge or information.

136. Lack knowledge or information.

137. Lack knowledge or information.
138. Lack knowledge or information.
139. Lack knowledge or information. Otherwise denied.
140. Lack knowledge or information. Calls for a legal conclusion to which no response is required. Otherwise denied.
141. Lack knowledge or information. Calls for a legal conclusion to which no response is required. Otherwise denied.
142. Lack knowledge or information. Calls for a legal conclusion to which no response is required. Otherwise denied.
143. Lack knowledge or information. Calls for a legal conclusion to which no response is required. Otherwise denied.

Customer #3

144. Lack knowledge or information.
145. Lack knowledge or information.
146. Lack knowledge or information.
147. Lack knowledge or information.
148. Lack knowledge or information.
149. Lack knowledge or information.
150. Lack knowledge or information.
151. Lack knowledge or information. Calls for a legal conclusion to which no response is required. Otherwise denied.
152. Lack knowledge or information. Calls for a legal conclusion to which no response is required. Otherwise denied.

153. Lack knowledge or information. Calls for a legal conclusion to which no response is required. Otherwise denied.

154. Lack knowledge or information. Calls for a legal conclusion to which no response is required. Otherwise denied.

155. Lack knowledge or information. Calls for a legal conclusion to which no response is required. Otherwise denied.

Estimated Harm Caused by Defendants' Abusive Tax Scheme

156. Denied.

157. Lack knowledge or information. Otherwise denied.

158. Lack knowledge or information. Otherwise denied.

159. Denied.

160. Denied.

161. Denied.

162. Denied.

COUNT I

Injunction against All Defendants under 26 U.S.C. § 7408

163. Defendants incorporate by reference each response to the allegations in paragraphs 1 through 162 as if set forth herein.

164. Calls for a legal conclusion to which no response is required.

165. Calls for a legal conclusion to which no response is required.

166. Calls for a legal conclusion to which no response is required.

167. Calls for a legal conclusion to which no response is required.

168. Calls for a legal conclusion to which no response is required. Otherwise denied.

169. Denied.

- 170. Denied.
- 171. Denied.
- 172. Denied.
- 173. Denied.
- 174. Calls for a legal conclusion to which no response is required. Otherwise denied.

COUNT II
Injunction against Schreiner Defendants under 26 U.S.C. § 7407

- 175. Defendants incorporate by reference each response to the allegations in paragraphs 1 through 162 as if set forth herein.
- 176. Calls for a legal conclusion to which no response is required.
- 177. Calls for a legal conclusion to which no response is required.
- 178. Calls for a legal conclusion to which no response is required.
- 179. Calls for a legal conclusion to which no response is required. Lack knowledge or information. Otherwise denied.
- 180. Calls for a legal conclusion to which no response is required. Lack knowledge or information. Otherwise denied.
- 181. Calls for a legal conclusion to which no response is required. Lack knowledge or information. Otherwise denied.
- 182. Calls for a legal conclusion to which no response is required.
- 183. Calls for a legal conclusion to which no response is required. Lack knowledge or information. Otherwise denied.
- 184. Lack knowledge or information. Otherwise denied.
- 185. Denied.

COUNT III
Injunction against Defendants under 26 U.S.C. § 7402

186. Defendants incorporate by reference each response to the allegations in paragraphs 1 through 162 as if set forth herein.

187. Calls for a legal conclusion to which no response is required.

188. Denied.

189. Lack knowledge or information. Otherwise denied.

190. Calls for a legal conclusion to which no response is required. Lack knowledge or information. Otherwise denied.

191. Calls for a legal conclusion to which no response is required. Lack knowledge or information. Otherwise denied.

192. Calls for a legal conclusion to which no response is required. Lack knowledge or information. Otherwise denied.

193. Calls for a legal conclusion to which no response is required. Lack knowledge or information. Otherwise denied.

COUNT IV
Disgorgement under 26 U.S.C. § 7402 against all Defendants

194. Defendants incorporate by reference each response to the allegations in paragraphs 1 through 162 as if set forth herein.

195. Calls for a legal conclusion to which no response is required.

196. Lack knowledge or information. Otherwise denied.

197. Calls for a legal conclusion to which no response is required. Lack knowledge or information. Otherwise denied.

198. Calls for a legal conclusion to which no response is required. Lack knowledge or information. Otherwise denied.

Relief Sought

Calls for a legal conclusion to which no response is required. Otherwise denied.

AFFIRMATIVE DEFENSES

Defendant asserts the following statements and affirmative defenses to the Amended Complaint:

1. All allegations of fact and legal conclusions in the Amended Complaint not specifically admitted are hereby denied.
2. Defendants reserve the right to amend this Answer and Affirmative Defenses and add any further defense that may become available or appear during discovery proceedings or otherwise in this case.
3. The Amended Complaint fails to state a claim upon which relief can be granted against Defendants, as none of the allegations constitute a violation of 26 U.S.C. §§ 6700, 7402, and 7408.
4. Plaintiff's claims are barred by the applicable statute of limitations.
5. Plaintiff's claims are barred because Defendants' actions were at all times justified and proper under applicable law.
6. Plaintiff's claims for relief are barred by laches.
7. Plaintiff's claims for relief are barred by the doctrine of estoppel.
8. Plaintiff's claims are barred because Plaintiff lacks the statutory authority to seek the relief that Plaintiff's Prayer for Relief seeks, including the request for disgorgement.
9. Plaintiff's claims for relief of disgorgement have no basis in law. Plaintiff lacks statutory authority to seek disgorgement against Defendants as alleged in the Amended Complaint.

10. Plaintiff has no grounds for equitable relief of disgorgement, as adequate remedies exist at law as alleged in the Amended Complaint.

11. The imposition of disgorgement violates the Excessive Fines Clause of the Eighth Amendment of the United States Constitution.

WHEREFORE, Defendants Schreiner and Columbia respectfully request that this Court:

1. Enter judgment in favor of Defendants Schreiner and Columbia and against Plaintiff;
2. Dismiss Plaintiff's Amended Complaint and each cause of action with prejudice;
3. Award Defendants Schreiner and Columbia attorneys' fees and all costs incurred;
4. Grant a jury trial on all issues so triable; and
5. Grant such other and further relief as the Court deems just and proper.

Respectfully submitted,

/s/ JUSTIN K. GELFAND
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ATTORNEY FOR DEFENDANTS
ARIC ELLIOT SCHREINER and
COLUMBIA CPA GROUP LLC

Certificate of Service

I hereby certify that I filed the foregoing through the Court's CM/ECF system which will provide notice of filing to all counsel of record.

/s/ JUSTIN K. GELFAND

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